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# NASA Procedural Requirements

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Request Notification of Change

(NASA Only)

## Subject: Budget Execution

**Responsible Office: Office of the Chief Financial Officer**[| TOC](#) | [| Preface](#) | [| Chapter1](#) | [| Chapter2](#) | [| Chapter3](#) | [| Chapter4](#) | [| Chapter5](#) | [| Chapter6](#) | [| AppendixA](#) | [| AppendixB](#) | [| AppendixC](#) | [| AppendixD](#) | [| AppendixE](#) | [| AppendixF](#) | [| ALL](#) |

## Appendix E. Funding Sources for Employment Incentives/Termination Costs

E.1. This appendix provides a matrix of the funding sources that may be used for employment incentives and termination costs in a table format. Table E-1 is presented from a Center's perspective. When the benefitting organization is within NASA Headquarters, the following apply: (a) Any organization with direct funding is responsible for funding the incentive; e.g., Mission Directorates, Office of Education, Office of the Chief Health and Medical Officer, Office of the Chief Engineer, Office of the Chief Information Officer, Office of Safety and Mission Assurance, Office of the Chief Financial Officer, NASA Shared Services Center, and Office of the Inspector General. (b) Agency Management and Operations (AM&O) will fund Headquarters Operations and Mission Support Offices that are funded exclusively from the AM&O budget, e.g., the Office of the Administrator and the offices of Human Capital Management, General Counsel, Infrastructure and Administration, and Chief Financial Officer. The Executive Director, Office of Headquarters Operations, and Director, Office of Budget Management and Systems Support will resolve any issues regarding appropriate source of funding for NASA Headquarters.

E.2. The benefitting program/project(s) will be documented on the request for personnel action. The Human Resources Director coordinates personnel actions and may ask program management or the CFO office to provide information for a decision if the resourcing program/project(s) have not been identified or are in dispute.

Agency Incentive/ Funded Item	Funding Criteria	Funding Source
<b>Hiring New Employees</b>		

Recruitment Bonuses	Person is dedicated to a specific program or project.	Benefitting program or project. If assigned to a program with multiple projects at the Center, the primary project for which the benefits will be derived.
	Person is dedicated to more than one project within the same office/program.	Allocation to benefitting projects in proportion to the amounts of time the person is expected to be working on those projects.

To avoid adverse impact to small projects, if multiple benefitting projects are involved and one does not have sufficient funds to cover these costs, and if both project managers agree, the other may provide the funding rather than allocating the costs to both; and if a single benefitting project does not have sufficient funds and the program/project managers agree, the program with which the project is associated may provide the funding.

Agency Incentive/ Funded Item	Funding Criteria	Funding Source
<b>Hiring New Employees (continued)</b>		
	Person is planned to work on multiple projects across different programs or in Center Management & Operations (CM&O). This can also include circumstances where the person is planned to work on some direct projects and some support projects (CM&O or AM&O).	CM&O
Relocation Allowances (e.g., transportation, per diem, household goods)	Person is dedicated to a specific program or project.	Benefitting program or project. If assigned to a program with multiple projects at the Center, the primary project for which the benefits will be derived.
	Person is planned to work on different projects.	CM&O

<b>Transferring and Relocating Employees</b>		
Relocation Incentives	Person is dedicated to a specific program or project.	Benefitting program or project. If assigned to a program with multiple projects at the Center, the primary project for which the benefits will be derived.
	Person is planned to work on different projects.	CM&O
Relocation Allowances (Permanent Changes of Station, e.g., transportation, per diem, household goods, selling or buying real estate)	Person is dedicated to a specific program or project.	Benefitting program or project. If assigned to a program with multiple projects at the Center, the primary project for which the benefits will be derived.
	Person is planned to work on different projects.	CM&O
Agency Incentive/ Funded Item	Funding Criteria	Funding Source
<b>Retaining Employees</b>		
Retention Incentives	N/A	Benefitting project(s) - as part of the personnel costs charged to projects each pay period when work is performed (based on WebTADS).
<b>Terminating Employees</b>		
Buyouts (Voluntary Separation Incentive Payments)	Person is dedicated to a specific program or project. Amount of the buyout will be determined by Office of Personnel Management	Benefitting program or project. If assigned to a program with multiple projects at the Center, the primary project for

	guidance and be less than or equal to the pay the person is planned to receive in the year of termination.	which the benefits will be derived.
	Person has been dedicated to more than one project within the same office/program. Amount of the buyout will be determined by Office of Personnel Management guidance and be less than or equal to the pay the person is planned to receive in the year of termination.	Allocation to benefitting projects in proportion to the amounts of time the position incumbent was expected to be working on those projects. If this is unknown, allocation will be based on work performed during the prior four pay periods.
	Person has worked on multiple projects across different programs or in CM&O. This may also include circumstances where the person worked on some direct projects and some overhead projects (CM&O or AM&O).	CM&O
Severance Pay	Person has been dedicated to a specific program or project.	Program or project that benefitted during employment. If assigned to a program with multiple projects at the Center, the primary project that benefitted.
Agency Incentive/ Funded Item	Funding Criteria	Funding Source
<b>Terminating Employees (continued)</b>		

	Person has been dedicated to more than one project within the same office/program.	Allocation to projects that benefitted during employment in proportion to the amounts of time the person was expected to be working on those projects.
	Person has worked on multiple projects across different programs or in CM&O. This may also include circumstances where the person worked on some direct projects and some overhead projects (CM&O or AM&O).	CM&O
Lump Sum Annual Leave Payment	N/A	CM&O
<b>Other</b>		
Hiring Incentives	Reimbursable-Funded Position	If an employee is hired specifically to work on a reimbursable project, the reimbursable customer may be charged for the costs of hiring that employee as part of the costs necessary to perform the reimbursable work.
Agency Incentive/ Funded Item	Funding Criteria	Funding Source
<b>Other (continued)</b>		

Buyouts/Severance Pay	Reimbursable-Funded Position	In the rare case that a reimbursable project is of such a long duration that a term employee hired specifically to work on the reimbursable project had to be converted to permanent to continue employment and the reimbursable work, and the customer terminates the project and contract or agreement early, then the customer may be charged for the costs of terminating the employment as a part of the early contract/ agreement termination fees unless prohibited by the contract/ agreement or the authority used to enter into it.
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